

# Nebraska Renewable Energy Tax Credit Worksheet

For Tax Year 2013 and after

Name on Form 3800N	Social Security Number or Nebraska ID Number	Date the Facility Was First Placed in Operation
--------------------	--	---

<b>1</b> Enter the total kilowatt-hours of electricity generated by a qualifying renewable electric generation facility during calendar year 2013 (see instructions) . . . . .	<b>1</b>	
<b>2</b> Nebraska Renewable Energy Tax Credit. Multiply line 1 by \$0.00050 . . . . .	<b>2</b>	
<b>USE OF THE CREDIT</b>		
<b>3</b> Amount of credit from line 2 used to reduce Nebraska income tax liability. Enter here and on line 5, Form 3800N. . . . .	<b>3</b>	
<b>4</b> Amount of credit from line 2 to be used for claiming refunds of Nebraska sales and use taxes paid by the producer of electricity generated by a qualifying renewable electric generation facility. Enter here and on line 1, Form 7 . . . . .	<b>4</b>	
<b>5</b> Add line 3 and line 4. This amount cannot be greater than the amount on line 2 . . . . .	<b>5</b>	

## Instructions

**Who May File.** Any producer of electricity generated by a renewable electric generation facility located in Nebraska that was first placed in operation on or after July 14, 2006, is eligible for a tax credit. The credit for 2013 is \$0.00050 per kilowatt-hour for electricity generated at the facility. For 2008 and 2009, the credit was \$0.001 per kilowatt-hour of electricity generated at the facility; and for 2010, 2011, and 2012, it was \$0.0075 per kilowatt-hour. To qualify, the facility must use wind, moving water, solar, geothermal, fuel cell, methane gas, or photovoltaic technology as its fuel source. The credit may be earned for up to 10 years after the date the facility is first placed in operation, which must be on or after July 14, 2006. [Neb. Rev. Stat. § 77-27,235.](#)

**Note:** The total amount of Nebraska Renewable Energy Tax Credits that may be used by all taxpayers for all years is limited to \$50,000. The tax credits will be allowed in the order in which tax returns claiming a renewable energy tax credit are filed.

**When and Where to File.** Worksheet E must be completed and attached to the [Nebraska Incentives Credit Computation, Form 3800N.](#)

**C-Bed Projects.** If the renewable energy generation facility qualified for a sales tax exemption as a Community-Based Energy Development (C-BED) project, it is not eligible for the Nebraska Renewable Energy Tax Credit.

## Specific Instructions

**Line 1.** Any producer of electricity generated by a renewable electric generation facility located in Nebraska is eligible for a tax credit for electricity generated at the facility on or after January 1, 2013. To qualify, the facility must use wind, moving water, solar, geothermal, fuel cell, methane gas, or photovoltaic technology as its fuel source.

**Line 3.** Enter the amount of the credit from line 2 which is being used to reduce the taxpayer's Nebraska income tax liability. This amount must also be entered on line 5, Form 3800N.

**Line 4.** The credit may be claimed as a refund of **state** sales and use taxes paid, either directly or indirectly, by the producer. Claims may be filed quarterly for electricity generated during the previous quarter on or before the 20th day of the month following the end of the calendar quarter. A refund of state sales and use taxes paid must be claimed on a properly completed [Claim for Overpayment of Sales and Use Tax, Form 7.](#) Attach a copy of the Form 3800N Worksheet E to your Form 7. You may only claim a refund of **state** sales taxes paid. Local sales taxes may not be refunded under this credit.